



***Substitute Senate Bill No. 1162***

***Public Act No. 11-239***

***AN ACT CONCERNING FILING DEADLINES FOR CERTAIN  
PROPERTY TAX EXEMPTIONS AND DELAYS IN REVALUATION  
FOR CERTAIN TOWNS, AND MAKING A TECHNICAL  
CORRECTION.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. (*Effective from passage*) Notwithstanding the provisions of subparagraph (A) of subdivision (7) of section 12-81 of the general statutes and section 12-87a of the general statutes, any person otherwise eligible for a 2009 grand list exemption pursuant to said subdivision (7) in the city of Middletown, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-87a of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of such property, the assessor shall approve the exemption for such property. If taxes, interest or penalties have been paid on the property for which such exemption is approved, the city of Middletown shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the application had been filed in a timely manner.

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Sec. 2. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (7) of section 12-81 of the general statutes, the city of Middletown shall waive any interest and penalties due on property tax owed for the assessment year commencing October 1, 2009, by any corporation organized exclusively for scientific, educational, literary, historic or charitable purposes that, in reliance upon the city of Middletown tax assessor's statement that such corporation would be tax exempt, (1) owns property in the city of Middletown used as affordable senior housing, (2) operates affordable senior housing in the city of Middletown, and (3) was not assessed property tax for the assessment years from October 1, 2002, to October 1, 2009, inclusive.

Sec. 3. (*Effective from passage*) Notwithstanding the provisions of section 12-62 of the general statutes or any other provision of the general statutes, any municipal charter, any special act or any home rule ordinance, the town of Cromwell shall not be required to effect a revaluation prior to the assessment year commencing on October 1, 2012, provided any decision not to implement a revaluation pursuant to this section is approved by the legislative body of such town. The rate maker, as defined in section 12-131 of the general statutes, in such town may prepare new rate bills under the provisions of chapter 204 of the general statutes in order to carry out the provisions of this section. Any required revaluation subsequent to any delayed revaluation effected pursuant to this section shall be effected in accordance with the provisions of section 12-62 of the general statutes. Such subsequent revaluation shall recommence at the point in the schedule required pursuant to section 12-62 of the general statutes that such town was following prior to such delay.

Sec. 4. (*Effective from passage*) Notwithstanding the provisions of section 12-62 of the general statutes or any other provision of the general statutes, any municipal charter, any special act or any home

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rule ordinance, the town of East Windsor shall not be required to effect a revaluation prior to the assessment year commencing on October 1, 2012, provided any decision not to implement a revaluation pursuant to this section is approved by the legislative body of such town. The rate maker, as defined in section 12-131 of the general statutes, in such town may prepare new rate bills under the provisions of chapter 204 of the general statutes in order to carry out the provisions of this section. Any required revaluation subsequent to any delayed revaluation effected pursuant to this section shall be effected in accordance with the provisions of section 12-62 of the general statutes. Such subsequent revaluation shall recommence at the point in the schedule required pursuant to section 12-62 of the general statutes that such town was following prior to such delay.

Sec. 5. (*Effective from passage*) Notwithstanding the provisions of section 12-62 of the general statutes or any other provision of the general statutes, any municipal charter, any special act or any home rule ordinance, the town of Orange shall not be required to effect a revaluation prior to the assessment year commencing on October 1, 2012, provided any decision not to implement a revaluation pursuant to this section is approved by the legislative body of such town. The rate maker, as defined in section 12-131 of the general statutes, in such town may prepare new rate bills under the provisions of chapter 204 of the general statutes in order to carry out the provisions of this section. Any required revaluation subsequent to any delayed revaluation effected pursuant to this section shall be effected in accordance with the provisions of section 12-62 of the general statutes. Such subsequent revaluation shall recommence at the point in the schedule required pursuant to section 12-62 of the general statutes that such town was following prior to such delay.

Sec. 6. (*Effective from passage*) Notwithstanding the provisions of section 12-62 of the general statutes or any other provision of the

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general statutes, any municipal charter, any special act or any home rule ordinance, the town of Farmington shall not be required to effect a revaluation prior to the assessment year commencing on October 1, 2012, provided any decision not to implement a revaluation pursuant to this section is approved by the legislative body of such town. The rate maker, as defined in section 12-131 of the general statutes, in such town may prepare new rate bills under the provisions of chapter 204 of the general statutes in order to carry out the provisions of this section. Any required revaluation subsequent to any delayed revaluation effected pursuant to this section shall be effected in accordance with the provisions of section 12-62 of the general statutes. Such subsequent revaluation shall recommence at the point in the schedule required pursuant to section 12-62 of the general statutes that such town was following prior to such delay.

Sec. 7. (*Effective from passage*) Notwithstanding the provisions of section 12-62 of the general statutes or any other provision of the general statutes, any municipal charter, any special act or any home rule ordinance, the town of Windham shall not be required to effect a revaluation prior to the assessment year commencing on October 1, 2012, provided any decision not to implement a revaluation pursuant to this section is approved by the legislative body of such town. The rate maker, as defined in section 12-131 of the general statutes, in such town may prepare new rate bills under the provisions of chapter 204 of the general statutes in order to carry out the provisions of this section. Any required revaluation subsequent to any delayed revaluation effected pursuant to this section shall be effected in accordance with the provisions of section 12-62 of the general statutes. Such subsequent revaluation shall recommence at the point in the schedule required pursuant to section 12-62 of the general statutes that such town was following prior to such delay.

Sec. 8. (*Effective from passage*) Notwithstanding the provisions of

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section 12-62 of the general statutes or any other provision of the general statutes, any municipal charter, any special act or any home rule ordinance, the city of Stamford shall not be required to effect a revaluation prior to the assessment year commencing on October 1, 2012, provided any decision not to implement a revaluation pursuant to this section is approved by the legislative body of such city. The rate maker, as defined in section 12-131 of the general statutes, in such city may prepare new rate bills under the provisions of chapter 204 of the general statutes in order to carry out the provisions of this section. Any required revaluation subsequent to any delayed revaluation effected pursuant to this section shall be effected in accordance with the provisions of section 12-62 of the general statutes. Such subsequent revaluation shall recommence at the point in the schedule required pursuant to section 12-62 of the general statutes that such city was following prior to such delay.

Sec. 9. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2009 grand list exemption pursuant to said subdivision (72) in the town of Bloomfield, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Bloomfield shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner.

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Sec. 10. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (74) of section 12-81 of the general statutes, any person otherwise eligible for a 2009 grand list exemption and a 2010 grand list exemption pursuant to said subdivision (74) in the town of Franklin, except that such person failed to file the required exemption applications within the time period prescribed, shall be regarded as having filed said applications in a timely manner if such person files said applications not later than thirty days after the effective date of this section and pays the late filing fees pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fees and verification of the exemption eligibility of the vehicle included in such applications, the assessor shall approve the exemptions for such property. If taxes have been paid on the property for which such exemptions are approved, the town of Franklin shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the applications had been filed in a timely manner.

Sec. 11. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2006 grand list exemption, a 2007 grand list exemption and a 2008 grand list exemption pursuant to said subdivision (72) in the city of Hartford, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the city of Hartford shall reimburse such person in an amount equal to the

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amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner.

Sec. 12. (*Effective from passage*) Notwithstanding the time limit set forth in subsection (d) of section 12-120b of the general statutes, any person in the town of Sprague who failed to file a written request for a reconsideration of the decision by the Secretary of the Office of Policy and Management to modify or deny an exemption granted by the assessor of said town under the provisions of subdivision (72) of section 12-81 of the general statutes, for the assessment year commencing October 1, 2008, may file a request for such reconsideration, provided such request (1) is filed not later than thirty days after the effective date of this section, and (2) is accompanied by all documentation and information specified in the secretary's letter of modification or denial. Said secretary shall, not later than thirty days following receipt of such person's request and the required supporting documentation and information, reconsider the decision to modify or deny said exemption, and shall send a written determination with respect to such decision to such person. If aggrieved by the secretary's determination, such person may request a hearing before said secretary, in accordance with the provisions of subdivision (d) of section 12-120b of the general statutes. If said secretary determines that such person is eligible for the exemption claimed for the assessment year commencing October 1, 2008, under the provisions of subdivision (72) of section 12-81 of the general statutes, said secretary shall notify such person and the assessor of the town of Sprague of such approval. If taxes have been paid on the machinery and equipment for which such exemption is approved by said secretary, the town of Sprague shall reimburse the person who made such payment in an amount equal to the amount of the exemption so determined by the secretary.

Sec. 13. (*Effective from passage*) Notwithstanding the time limit set forth in subsection (d) of section 12-120b of the general statutes, any

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person in the town of Seymour who failed to file a written request for a reconsideration of the decision by the Secretary of the Office of Policy and Management to modify or deny an exemption granted by the assessor of said town under the provisions of subdivision (72) of section 12-81 of the general statutes, for the assessment year commencing October 1, 2008, may file a request for such reconsideration, provided such request (1) is filed not later than thirty days after the effective date of this section, and (2) is accompanied by all documentation and information specified in the secretary's letter of modification or denial. Said secretary shall, not later than thirty days following receipt of such person's request and the required supporting documentation and information, reconsider the decision to modify or deny said exemption, and shall send a written determination with respect to such decision to such person. If aggrieved by the secretary's determination, such person may request a hearing before said secretary, in accordance with the provisions of subdivision (d) of section 12-120b of the general statutes. If said secretary determines that such person is eligible for the exemption claimed for the assessment year commencing October 1, 2008, under the provisions of subdivision (72) of section 12-81 of the general statutes, said secretary shall notify such person and the assessor of the town of Seymour of such approval. If taxes have been paid on the machinery and equipment for which such exemption is approved by said secretary, the town of Seymour shall reimburse the person who made such payment in an amount equal to the amount of the exemption so determined by the secretary.

Sec. 14. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2007 grand list exemption pursuant to said subdivision (72) in the city of New Haven, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not



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later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the City of New Haven shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner.

Sec. 15. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2008 grand list exemption and a 2010 grand list exemption pursuant to said subdivision (72) in the town of Windsor, except that such person failed to file the required exemption applications within the time period prescribed, shall be regarded as having filed said applications in a timely manner if such person files said applications not later than thirty days after the effective date of this section and pays the late filing fees pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fees and verification of the exemption eligibility of the machinery and equipment included in such applications, the assessor shall approve the exemptions for such property. If taxes have been paid on the property for which such exemptions are approved, the town of Windsor shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the applications had been filed in a timely manner.

Sec. 16. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2006 grand list exemption pursuant to said subdivision (72) in the city of Danbury, except that such person failed to file the required exemption application within

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the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the city of Danbury shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner.

Sec. 17. Subdivision (3) of subsection (b) of section 96 of public act 11-6, as amended by section 44 of public act 11-61, is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011*):

(3) Notwithstanding any provision of the general statutes, any municipality that, prior to June 30, 2011, was overpaid under the program set forth in section 12-94b of the general statutes, [as amended by this act] revision of 1958, revised to January 1, 2011, shall have such overpayments deducted from any grant payable pursuant to this section.

Approved July 13, 2011